



MISSOURI DEPARTMENT OF REVENUE
**ESTIMATED TAX DECLARATION
FOR INDIVIDUALS**

2001
FORM
MO-1040ES

YOUR NAME (LAST, FIRST, INITIAL)

SPOUSE'S NAME (LAST, FIRST, INITIAL)

IN CARE OF NAME

ADDRESS (NUMBER AND STREET)

CITY, STATE, ZIP CODE

RETURN THIS FORM WITH CHECK OR MONEY ORDER PAYABLE TO:
**MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 555, JEFFERSON CITY,
MO 65105-0555**

MO 860-1858 (11-2000)

1. Primary Social Security Number . . *
3. Secondary Social Security Number . . *
5. Calendar or Fiscal Year Due *

2. Primary Name Control . . *
4. Secondary Name Control . . *

6. Amount of this Installment (U.S. funds only) . . \$

										0	0
--	--	--	--	--	--	--	--	--	--	---	---

DOR USE ONLY

*											
*											

1st QTR

(Calendar year—due
April 16, 2001)

IF YOU WISH TO RECEIVE A PREPRINTED COUPON BOOK FOR THE REMAINDER OF 2001 PLEASE CHECK THIS BOX. (IT IS NOT NECESSARY TO CHECK THIS BOX FOR A 2002 BOOK, AS IT WILL BE AUTOMATICALLY ISSUED.) *



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6. Amount of this Installment (U.S. funds only) . . \$

										0	0
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DOR USE ONLY

*											
*											

2nd QTR

(Calendar year—due
June 15, 2001)

IF YOU WISH TO RECEIVE A PREPRINTED COUPON BOOK FOR THE REMAINDER OF 2001 PLEASE CHECK THIS BOX. (IT IS NOT NECESSARY TO CHECK THIS BOX FOR A 2002 BOOK, AS IT WILL BE AUTOMATICALLY ISSUED.) *





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**ESTIMATED TAX DECLARATION
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2001
FORM
MO-1040ES

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IN CARE OF NAME

ADDRESS (NUMBER AND STREET)

CITY, STATE, ZIP CODE

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**MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 555, JEFFERSON CITY,
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MO 860-1858 (11-2000)

1. Primary Social Security Number . . *
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4. Secondary Name Control . . *

6. Amount of this Installment (U.S. funds only) . . \$

										0	0
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DOR USE ONLY

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*											

3rd QTR

(Calendar year—due
September 17, 2001)



MISSOURI DEPARTMENT OF REVENUE
**ESTIMATED TAX DECLARATION
FOR INDIVIDUALS**

2001
FORM
MO-1040ES

YOUR NAME (LAST, FIRST, INITIAL)

SPOUSE'S NAME (LAST, FIRST, INITIAL)

IN CARE OF NAME

ADDRESS (NUMBER AND STREET)

CITY, STATE, ZIP CODE

RETURN THIS FORM WITH CHECK OR MONEY ORDER PAYABLE TO:
**MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 555, JEFFERSON CITY,
MO 65105-0555**

MO 860-1858 (11-2000)

1. Primary Social Security Number . . *
3. Secondary Social Security Number . . *
5. Calendar or Fiscal Year Due *

2. Primary Name Control . . *
4. Secondary Name Control . . *

6. Amount of this Installment (U.S. funds only) . . \$

										0	0
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DOR USE ONLY

*											
*											

4th QTR

(Calendar year—due
January 15, 2002)



MISSOURI DEPARTMENT OF REVENUE
2001 FORM MO-1040ES
DECLARATION OF ESTIMATED TAX FOR INDIVIDUALS

GENERAL INSTRUCTIONS

- Filing requirements** — You are required to file a declaration of estimated tax if your Missouri estimated tax is expected to be \$100.00 or more (Section 143.521.1, RSMo).
- Missouri estimated tax** — Your Missouri estimated tax is the amount estimated to be the income tax under Sections 143.011 to 143.996, RSMo, for the tax year, less the amount which you estimate to be the sum of any credits allowable, including tax withheld.
- Farmers** — If you have an estimated Missouri gross income from farming for the tax year that equals at least two-thirds of the total estimated Missouri gross income, you may file a declaration of estimated tax and make payment at any time on or before January 15, 2002, or file an income tax return and pay in full on or before March 1, 2002.
- Payment of estimated tax** — Your estimated tax may be paid in full with the first declaration voucher, or in equal installments on or before April 16, 2001, June 15, 2001, September 17, 2001 and January 15, 2002. The first installment must accompany the first declaration voucher. If no declaration was required to be filed during the tax year, no declaration need be filed on January 15, 2002, if you file a return and pay the tax on or before January 31, 2002. If the due date falls on a Saturday, Sunday or legal holiday, the return will be considered timely if filed on the next business day.
- Fiscal Year** — If you file an income tax return on a fiscal year basis, the dates for filing the declaration vouchers and paying the estimated tax are the 15th day of the first and last months of the second quarter of the fiscal year; the 15th day of the last month of the third quarter; and the 15th day of the first month of the next fiscal year. If you are a fiscal year filer, mark through the printed due date on Form MO-1040ES and indicate the correct due date beneath "Fiscal Year Due". If the due date falls on a Saturday, Sunday or legal holiday, the return will be considered timely if filed on the next business day.
- Nonresident** — If you are a nonresident, your estimated tax requirement is the same as a resident's tax. A nonresident's tax is based on the proportion that the adjusted gross income from Missouri is to the total income. **Example:** An individual has Missouri tax of \$400 on all income, with 90% of the adjusted gross income from Missouri; the Missouri estimated tax is \$360 (90% of \$400).
- Changes in Income** — Even though your Missouri estimated tax on April 16, 2001, is such that you are not required to file a declaration at that time, the Missouri estimated tax may change so that you will be required to file at a later date. The time for filing is as follows: June 15, 2001, if the change occurs after April 16, 2001, and before June 15, 2001; September 17, 2001, if the change occurs after June 15, 2001, but before September 17, 2001; January 15, 2002, if the change occurs after September 17, 2001.
- Amended declaration** — If, after you have filed a declaration, you find the Missouri estimated tax substantially increased or decreased as a result of a change in income, an amended declaration should be filed on or before the next filing date. Please complete the Amended Estimated Tax Worksheet and show the amended Missouri estimated tax on Line 1 of the next Form MO-1040ES filed. If estimated tax is not owed for a particular quarter, do not remit a Form MO-1040ES for that quarter.
- Additions to tax for failure to pay estimated tax** — The law provides an additions to tax, determined at the present applicable rate of interest from the date of the first install-

ment underpaid. Ten percent (10%) interest will be charged on all delinquent payments for 2001. The charge does not apply to you if each installment is paid on time and the total amount of all payments of estimated tax made on or before the last date prescribed for payment of such installment equals or exceeds:

- the tax shown on the preceding year's return if that return was for a 12 month period and showed a tax liability; **or**
- 90% (66 2/3% in the case of a farmer) of the total amount due for the current year.

- Rounding on Missouri Returns** — You must round all cents to the nearest whole dollar on your return. For cents .01 through .49, round down to the previous whole dollar amount (round \$32.49 down to \$32.00) on the return. For cents .50 through .99, round up to the next whole dollar amount (round \$32.50 up to \$33.00) on the return. For your convenience, the zeros have already been placed in the cent columns on the returns.

INSTRUCTIONS FOR COMPLETING THE 2001 FORM MO-1040ES

- Complete the estimated tax worksheet on the reverse side.
- Form MO-1040ES** — Enter your name, spouse's name and addressing information.

- Line 1** — Enter Your/Primary Social Security Number (SSN).
- Line 2** — Enter the first four letters of your last name. See examples below. **NOTE:** Please use all capital letters as shown.

Name	Enter	Name	Enter
John Brown	BROW	Juan DeJesus	DEJE
Joan A. Lee	LEE	Jean McCarty	MCCA
John O'Neill	ONEI	Pedro Torres-Lopes	TORR

- Line 3** — If you are filing a joint return, enter your Spouse's/Secondary Social Security Number (SSN).
- Line 4** — Enter the first four letters of your spouse's last name. See examples for Line 2 above.

- Line 5** — Enter the Calendar or Fiscal Year Due (CCYY).

- Line 6** — Enter the amount shown on Line 18 of the estimated worksheet. This is the amount of your installment payment.

- Mail with remittance (U.S. funds only), payable to the Missouri Department of Revenue, P.O. Box 555, Jefferson City, MO 65105-0555. Be sure to include your Social Security Number on your check.

If the declaration must be amended:

- Complete the amended computation schedule on the reverse side.
- Enter the revised amounts on the remaining Form MO-1040ES vouchers.
- Mail with remittance (U.S. funds only), payable to the Missouri Department of Revenue, P.O. Box 555, Jefferson City, MO 65105-0555.

FORM MO-1040ES TAX TABLE

IF YOU ARE FILING A COMBINED DECLARATION AND BOTH HAVE INCOME, USE LINES 11Y & 11S. OTHERS USE LINE 11T.
ENTER THE AMOUNT OF TAX DUE ON LINE 12, COLUMNS Y AND S, OR COLUMN T.

If Line 11 is			If Line 11 is			If Line 11 is			If Line 11 is			If Line 11 is			If Line 11 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312

Go to <http://dor.state.mo.us/tax> and enter your taxable income for assistance in calculating your tax.

Example — If Line 11 is **\$12,000**, the tax would be computed as follows:
\$315 + \$180 (6% of \$3,000) = \$495

9,000 315
PLUS 6% of excess over \$9,000

INSTRUCTIONS FOR COMPLETING THE ESTIMATED TAX WORKSHEET

Married persons, each having income and filing a combined estimate, use Columns Y, S and T. All others use **only Column T**.

Line 1 — Enter your expected adjusted gross income from your federal return after subtracting and/or adding any modifications you may have; **subtract** exempt U.S. government bond interest and the state income tax refund included on your federal return and **add** interest on obligations of another state or its political subdivisions, the amount of your net operating loss eligible for carryforward/carryback and partnership and S corporation state income tax addback.

Line 2 — Enter your and your spouse's percentage of combined adjusted gross income. Example: If Line 1, Yourself (Column Y) is \$14,000, Spouse (Column S) \$6,000, and Total (Column T) \$20,000, then Line 2 is: Yourself — 70% (\$14,000/\$20,000) and Spouse — 30% (\$6,000/\$20,000).

Line 3 — Enter the amount of your estimated pension exemption. Qualifying government pensions are limited to a \$6,000 exemption and qualifying private pensions are limited to \$5,000 for the year 2001. Your total pension exemption cannot exceed \$6,000. Your income must meet certain income limits for the pension exemption.

Line 4 — Enter the amount of your self-employment health insurance deduction and/or your qualified long-term care insurance deduction.

Line 5 — Enter the amount of your estimated 2001 federal income tax **not to exceed** \$5,000 for a single return; \$10,000 for a combined return.

Line 6 — Enter the amount of your Missouri standard deduction or estimated Missouri itemized deductions. For tax year 2000, if you completed Federal Form 1040, Line 35a, b, or you were claimed as a dependent on someone else's tax return, enter the same standard deduction as entered on Federal Form 1040, Line 36. **Missouri standard deductions** are (1) Single — \$4,550; (2) Head of household — \$6,650; (3) Married filing joint federal and combined Missouri or Qualifying widow(er) with dependent child — \$7,600; (4) Married filing separate returns (or) Married filing separate (spouse not filing) — \$3,800.

Line 7 — Enter the amount of your exemption based on the appropriate filing status below:

- (1) Single — \$2,100
- (2) Claimed as a dependent on another person's federal income tax return — \$0
- (3) Married filing combined return — \$4,200
- (4) Married filing separate return — \$2,100
- (5) Married filing separate (spouse not filing) — \$4,200
- (6) Head of household — \$3,500
- (7) Qualifying widow(er) with dependent child — \$3,500

Line 8 — Enter the amount of your dependent deduction. You are allowed a \$1,200 deduction for each qualifying dependent. You are allowed an additional \$1,000 for each qualifying dependent age 65 or older that does **not** receive Medicaid or state funds. **Do not include yourself or spouse in the number of dependents.**

Line 9 — Add the amounts on Lines 3, 4, 5, 6, 7 and 8 and enter the total on Line 9.

Line 10 — Subtract Line 9 from Line 1 and enter on Line 10.

Line 11 — Prorate the combined taxable income on Line 10 based on the percentages on Line 2 and enter on Line 11. Example: If Line 10 is \$13,000 and the percentages on Line 2 are 70% for Yourself and 30% for Spouse; Line 11 amounts should be \$9,100 for Yourself and \$3,900 for Spouse.

Line 12 — Enter on Line 12 in Columns Y, S and/or T, the tax amount determined from the tax table included in this book. If you are filing combined, enter the total of Columns Y and S in Column T. Note: A nonresident should determine Missouri estimated tax due by multiplying the tax from the table by the percentage obtained by dividing Missouri adjusted gross income by the total adjusted gross income derived from all sources.

Line 13 — RESIDENTS: Enter on Line 13, the total of the estimated amount of Missouri income tax to be withheld, approved overpayment applied from 2000 return, the amount of income tax to be paid to another state, miscellaneous tax credits and/or property tax credit or pharmaceutical tax credit, if any. NONRESIDENTS: Enter on Line 13 Missouri tax to be withheld and approved miscellaneous tax credits.

Line 14 — Subtract Line 13 from Line 12 and enter the total on Line 14.

Line 15 — If you anticipate receiving a lump sum distribution from a retirement plan in 2001, and you will use the 10 year averaging method, enter 10% of your estimated federal tax on the distribution on Line 15.

Line 16 — If you anticipate that you will be required to recapture a portion of any federal low income housing credits, you will also be required to recapture a portion of any state credits taken. Enter your estimated recapture of low income housing credit on Line 16.

Line 17 — Add Lines 14, 15 and 16 and enter the total on Line 17.

Line 18 — Divide Line 17 by the number of installments and enter on Line 18.

If your Missouri estimated tax changes during the year, please use the amended estimated tax worksheet to determine the amended amount to be paid.

WHEN TO PAY ESTIMATED TAX (For Calendar Year Taxpayers)

April 16, 2001 September 17, 2001
June 15, 2001 January 15, 2002

2001 ESTIMATED TAX WORKSHEET FOR INDIVIDUALS (SEE INSTRUCTIONS)

	Y — YOURSELF	S — SPOUSE	T — TOTAL OR ONE INCOME
1. Enter your 2001 estimated adjusted gross income	00	00	1 00
2. Enter percentage of Column Y and S to total in Column T	%	%	2 100 %
3. Enter your estimated pension exemption for 2001 (see instructions)			3 00
4. Enter your self-employment health insurance deduction and/or your long-term care insurance deduction			4 00
5. Enter your estimated federal income tax for 2001 not to exceed \$5,000 (\$10,000 on a married filing combined return)			5 00
6. Enter your itemized deductions or standard deduction amount (see instructions)			6 00
7. Enter your exemption amount			7 00
8. Enter your dependent deduction amount			8 00
9. Total Lines 3, 4, 5, 6, 7 and 8			9 00
10. Subtract Line 9 from Line 1. This is your total taxable income			10 00
11. Prorate Line 10 between spouses according to the percentages on Line 2	00	00	11 00
12. Tax (refer to tax table on reverse side)	00	00	12 00
13. Resident — Enter Missouri tax to be withheld, credit for income tax to be paid to another state, miscellaneous tax credits, pharmaceutical tax credit and/or property tax credit. Nonresident — Enter Missouri tax to be withheld and approved miscellaneous tax credits			13 00
14. Estimated tax (Line 12 less Line 13)			14 00
15. Estimated tax on lump sum distribution (see instructions)			15 00
16. Estimated recapture of low income housing credit			16 00
17. Total estimated tax to be paid (add Lines 14, 15 and 16)			17 00
18. Computation of installments (divide Line 17 by number of installments)			18 00

NOTICE: YOU WILL NOT BE BILLED. REMIT WHEN DUE

NOTE: If estimated tax changes during the year, use the amended computation below to determine amended amount to be entered on the declaration voucher.

AMENDED ESTIMATED TAX WORKSHEET			RECORD OF ESTIMATED TAX PAYMENTS			
(Use if estimated tax is substantially changed after first Form MO-1040ES is filed)			QTR.	(a) DATE	(b) AMOUNT	(c) TOTAL AMOUNT PAID AND CREDITED FROM JAN. 1 THROUGH THE INSTALLMENT DATE SHOWN.
1. Amended estimated tax (after credits and approved overpayment)	00					
2. Less Payments made on 2001 declaration	00		1		00	00
			2		00	00
			3		00	00
			4		00	00
3. Unpaid balance (Line 1 less Line 2)	00				00	00
4. Amount to be paid (Line 3 divided by number of remaining installments.) Enter here and on Line 1 of Form MO-1040ES	00				00	00
TOTAL					00	00

NOTICE

• YOU WILL NOT BE BILLED • REMIT WHEN DUE

ESTIMATED TAX DUE BY: • APRIL 16, 2001 • SEPTEMBER 17, 2001
• JUNE 15, 2001 • JANUARY 15, 2002